

**B.Com.**  
**(Computer Applications)**  
**(CBCS)**



**FACULTY OF COMMERCE & BUSINESS MANAGEMENT**  
**KAKATIYA UNIVERSITY**  
**Vidyaranyapuri, Warangal**

*2019-2020*

## B.COM (Computer Applications)

### CBCS COURSE STRUCTURE

Sl.No.	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
<b>I Year I Semester</b>						
1.	ELS1	English (First Language)	4	4		
2.	SLS1	Second Language	4	4		
3.	AECC1	a)Environmental Science/ b)Basic Computer Skills	2	2	1 ½ hrs	40U+10I
4.	DSC101	Financial Accounting-I	5	5	3 hrs	80U+20I
5.	DSC102	Business Organization and Management	5	5	3 hrs	80U+20I
6.	DSC103	Fundamentals of Information Technology	3T+4P	5	1 ½ hrs	50T+35P+15I
<b>Total</b>			<b>27</b>	<b>25</b>		
<b>I Year II Semester</b>						
7.	ELS2	English (First Language)	4	4		
8.	SLS2	Second Language	4	4		
9.	AECC2	a)Basic Computer Skills/ b)Environmental Science	2	2	1 ½ hrs	40U+10I
10.	DSC201	Financial Accounting-II	5	5	3 hrs	80U+20I
11.	DSC202	Business Laws	5	5	3 hrs	80U+20I
12.	DSC203	Programming with C & C++	3T+4P	5	1 ½ hrs	50T+35P+15I
<b>Total</b>			<b>27</b>	<b>25</b>		
<b>II Year I Semester</b>						
13.	ELS3	English (First Language)	3	3		
14.	SLS3	Second Language	3	3		
15.	SEC1	a)Principles of Insurance/ b)Foundation of Digital Marketing/ c)Fundamentals of Business Analytics	2	2	1 ½ hrs	40U+10I
16.	SEC2	a)Practice of Life Insurance/ b)Web Design & Analytics/ c)Application of Business Analytics	2	2	1 ½ hrs	40U+10I
17.	DSC301	Advanced Accounting	5	5	3 hrs	80U+20I
18.	DSC302	Business Statistics-I	5	5	3 hrs	80U+20I
19.	DSC303	Relational Database Management System	3T+4P	5	1 ½ hrs	50T+35P+15I
<b>Total</b>			<b>27</b>	<b>25</b>		

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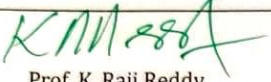
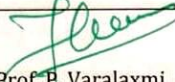
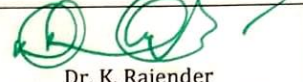
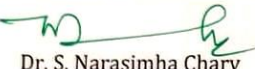


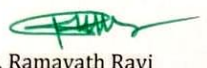
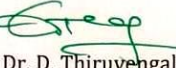

<b>II Year II Semester</b>						
20.	ELS4	English (First Language)	3	3		
21.	SLS4	Second Language	3	3		
22.	SEC3	a)Practice of General Insurance/ b)Social Media Marketing c)Business Intelligence	2	2	1 ½ hrs	40U+10I
23.	SEC4	a)Regulation of Insurance Business/ b)Search Engine Optimization & Online Advertising c)Data Visualisation & Storytelling	2	2	1 ½ hrs	40U+10I
24.	DSC401	Income Tax/Excel Foundation	5	5	3 hrs	80U+20I
25.	DSC402	Business Statistics-II	5	5	3 hrs	80U+20I
26.	DSC403	Web Technologies	3T+4P	5	1 ½ hrs	50T+35P+ 15I
		<b>Total</b>	<b>27</b>	<b>25</b>		
<b>III Year I Semester</b>						
27.	ELS5	English (First Language)	3	3		
28.	SLS5	Second Language	3	3		
29.	GE	a)Business Economics / b) Advanced Aspects of Income Tax	4	4	3 hrs	80U+20I
30.	DSE501	a) Cost Accounting/ b) Financial Planning & Performance/ c) International Financial Reporting-I	5	5	3 hrs	80U+20I
31.	DSE502	a) Computerized Accounting/ b) Financial Decision Making-I/ c) International Tax &Regulation	3T+4P/ 5	5	3 hrs	50T+35P+ 15I/ 80U+20I
32.	DSE503	a) Management Information Systems/ b) Ecommerce/c) Mobile Applications	3T+4P	5	1 ½ hrs	50T+35P+ 15I
		<b>Total</b>	<b>29/27</b>	<b>25</b>		
<b>III Year II Semester</b>						
33.	ELS6	English (First Language)	3	3		
34.	SLS6	Second Language	3	3		
35.	PR	Research Methodology and Project Report	2T+4R	4	1 ½ hrs	40U+10I 35R+15VV
36.	DSE601	a) Cost Control and Management Accounting/ b) Financial control/ c) International Financial Reporting-II	5	5	3 hrs	80U+20I
37.	DSE602	a) Theory and Practice of GST/ b) Financial Decision Making-II / c) International Auditing	3T+4P/ 5	5	3 hrs	50T+35P+ 15I/ 80U+20I
38.	DSE603	a) Multimedia Systems/ b) Cyber Security/c) Data Analytics	3T+4P	5	1 ½ hrs	50T+35P+ 15I
		<b>Total</b>	<b>31/29</b>	<b>25</b>		
		<b>GRAND TOTAL</b>	<b>168/164</b>	<b>150</b>		

**ELS:** English Language Skill; **SLS:** Second Language Skill; **AEC:** Ability Enhancement Compulsory Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective; **T:** Theory; **P:** Practical; **I:** Internal Exam **U:** University Exam; **PR:** Project Report; **VV:** Viva- Voce Examination.

**Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c". In the case of DSE also the rule applies.**

**SUMMARY OF CREDITS**

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2	Second Language	6	4/3	20
3	AECC	2	2	4
4	SEC	4	2	8
5	GE	1	4	4
6	Project Report	1	4	4
7	DSC	12	5	60
8	DSE	6	5	30
	<b>TOTAL</b>	<b>40</b>		<b>150</b>
	<b>Commerce</b>	<b>24</b>		<b>106</b>
<b>CREDITS UNDER NON-CGPA</b>		<b>NSS/NCC/Sports/ Extra Curricular</b>	<b>Up to 6 (2 in each year)</b>	
		<b>Summer Internship</b>	<b>Up to 4 (2 in each after I &amp; II years)</b>	

 Prof. K. Raji Reddy	 Prof. P. Varalaxmi	 Dr. K. Rajender
 Dr. S. Narasimha Chary	 Mr. M. Somaiah	 Dr. S. Narayana Swamy
 Dr. Ramavath Ravi	 Dr. D. Thiruvengala Chary	 Dr. G. Shashidhar Rao

**Paper DSC 101: FINANCIAL ACCOUNTING – I**

**Objective:** To acquire conceptual knowledge of basics of Accounting and preparation of final accounts of sole trader.

**UNIT-I: ACCOUNTING PROCESS:**

Financial Accounting: Introduction – Definition – Evolution – Functions - Advantages and Limitations – Users of Accounting Information - Branches of Accounting – Accounting Principles: Concepts and Conventions - Accounting Standards – Meaning – Importance – List of Accounting Standards issued by ASB - Accounting System - Types of Accounts – Accounting Cycle – Journal - Ledger and Trial Balance (Including problems)

**UNIT-II: SUBSIDIARY BOOKS:**

Meaning –Types: Purchases Book - Purchases Returns Book - Sales Book - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book: Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper (Including problems)

**UNIT-III: BANK RECONCILIATION STATEMENT:**

Meaning - Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement (Including problems)

**UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:**

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit (Including problems)

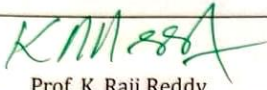
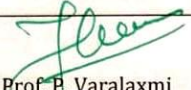
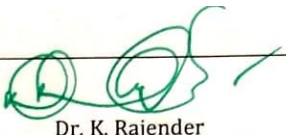



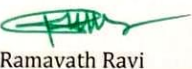
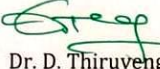
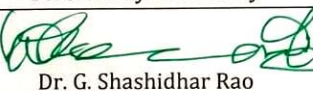
**Depreciation (AS-6):** Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

**UNIT-V: FINAL ACCOUNTS:**

Final Accounts of Sole Trader: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries (Including problems)

**SUGGESTED READINGS:**

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy-I: Tulasian, Tata McGraw Hill Co.
5. Advanced Accountancy-I: S.N.Maheshwari& V.L.Maheswari, Vikas.
6. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

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**Paper DSC 102: BUSINESS ORGANISATION AND MANAGEMENT**

**Objective:** To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.

**UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:**

Concepts of Business, Trade, Industry and Commerce - Objectives and Functions of Business - Social Responsibility of a Business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship - Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited Liability Partnership - Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family - Meaning, Advantages and Disadvantages of Co-Operative Organization

**UNIT-II: JOINT STOCK COMPANY:**

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents - Prospectus - Contents - Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act, 2013)

**UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:**

Management - Meaning - Characteristics - Functions of Management - Levels of Management - Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism - Fayol's 14 Principles of Management

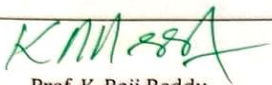
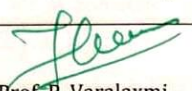

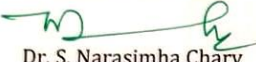



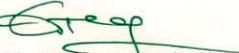
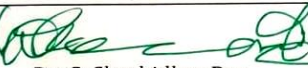
**UNIT-IV: PLANNING AND ORGANISING:** Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages - Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses - Definition of Organizing - Organization - Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision

**UNIT-V: AUTHORITY, COORDINATION AND CONTROL:**

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination - techniques of Effective Coordination - Control - Meaning - Definition - Relationship between planning and control - Steps in Control - Types (post, current and pre-control) - Requirements for effective control

**SUGGESTED READINGS:**

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation & Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
7. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
8. Business Organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers
9. Business Organisation and Management, Dr. NeeruVasith, Tax Mann Publications.

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**Paper DSC 103: FUNDAMENTALS OF INFORMATION TECHNOLOGY**

Hours Per Week: 6 (4T+2P)

Credits: 5

Exam Hours: 1 ½

Marks: 50U+35P+15I

**Objective:** To understand the basic concepts and terminology of information technology and to identify issues related to information security.

**UNIT-I: INTRODUCTION TO COMPUTERS:**

Introduction, Definition, Characteristics of computer, Evolution of Computer, Block Diagram of a computer, Generations of Computer, Classification Of Computers, Applications of Computer, Capabilities and limitations of computer.

Role of I/O devices in a computer system. **Input Units:** Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, **Output Units:** Monitors and its types. Printers: Impact Printers and its types. Non-Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers.

**UNIT -II: COMPUTER ARITHMETIC & STORAGE FUNDAMENTALS:**

Binary, Binary Arithmetic, Number System: Positional & Non Positional, Binary, Octal, Decimal, Hexadecimal, Converting from one number system to another.

Primary Vs Secondary Storage, Data storage & retrieval methods. **Primary Storage:** RAM ROM, PROM, EPROM, EEPROM. **Secondary Storage:** Magnetic Tapes, Magnetic Disks.

Cartridge tape, hard disks, Floppy disks Optical Disks, Compact Disks, Zip Drive, Flash Drives.

**UNIT-III: SOFTWARE:**

Software and its needs, Types of S/W. **System Software:** Operating System, Utility Programs - Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. **Application S/W** and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

**UNIT-IV: OPERATING SYSTEM:**

Functions, Measuring System Performance, Assemblers, Compilers and Interpreters.

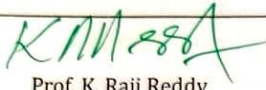
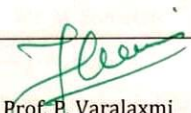
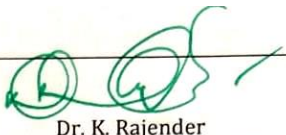



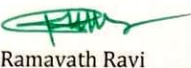
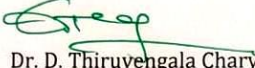
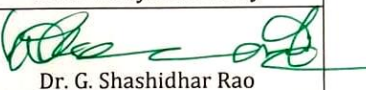
Batch Processing, Multiprogramming, Multi Tasking, Multiprocessing, Time Sharing, DOS, Windows, Unix/Linux.

**UNIT-V: DATA COMMUNICATION:**

Data, Communication, Basic Networking Devices, Communication Process, Data Transmission speed, Communication Types (modes), Data Transmission Medias, Modem and its working, characteristics, Types of Networks, LAN Topologies, Computer Protocols, Concepts relating to networking.

**SUGGESTED READINGS:**

Computer Fundamentals : P.K.Sinha

 Prof. K. Raji Reddy	 Prof. P. Varalaxmi	 Dr. K. Rajender
 Dr. S. Narasimha Chary	 Mr. M. Somaiah	 Dr. S. Narayana Swamy
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